



PRESS RELEASE

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IRS – Criminal Investigation

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Georgia Tax Return Preparer Charged in Refund Fraud Scheme

An Atlanta, Georgia tax return preparer self-surrendered earlier today after being indicted by a federal grand jury on Dec. 1, 2015 for 10 counts of wire fraud, 10 counts of aggravated identity theft and 10 counts of filing false claims against the United States, announced Acting Assistant Attorney General Caroline D. Ciruolo of the Justice Department's Tax Division and U.S. Attorney John A. Horn for the Northern District of Georgia.

Cheryl Singleton, 28, owned and operated Advanced Tax Services, a tax return preparation business with multiple offices in the Atlanta area, according to the indictment and other information presented in court. Singleton's initial court appearance was earlier today in U.S. District Court for the Northern District of Georgia. Beginning in 2012, Singleton is alleged to have participated in a scheme with others to obtain tax refunds by filing false federal income tax returns. The indictment states that as part of this scheme, Singleton falsely advised individuals that they could apply for a government stimulus payment by providing their personal identification information to Advanced Tax Services. Singleton and the other participants in the scheme are also accused of using this personal identification information to electronically file false income tax returns in those individuals' names, without their knowledge or consent. These tax returns each claimed fraudulent tax refunds of at least \$1,000.

If convicted, Singleton faces a statutory maximum sentence of 20 years in prison for each wire fraud count, five years in prison for each false claims count and a mandatory minimum sentence of two years in prison for the aggravated identity theft counts, which will run consecutively to any other prison term she receives. Singleton also faces substantial monetary penalties and restitution.

Acting Assistant Attorney General Ciruolo and U.S. Attorney Horn commended special agents of IRS-Criminal Investigation, who investigated the case and Trial Attorney Melanie A. Smith of the Tax Division and Assistant U.S. Attorney Thomas J. Krepp of the Northern District of Georgia, who are prosecuting the case.

An indictment merely alleges that crimes have been committed. The defendant is presumed innocent until proven guilty beyond a reasonable doubt.

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